

WILMERHALE

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**Via ECF and Hand Delivery**

February 3, 2020

Honorable Lewis A. Kaplan,  
United States District Judge  
Daniel Patrick Moynihan  
United States Courthouse  
500 Pearl Street  
New York, NY 10007

Re: *In re Customs and Tax Administration of The Kingdom of Denmark (Skatteforvaltningen)*  
*Tax Refund Scheme Litigation*, No. 18-md-02865

Dear Judge Kaplan:

The purpose of this letter is to inform you that we filed answers, affirmative defenses, counterclaims with a jury demand (the “Answers”) today on behalf of Defendants Richard Markowitz, Jocelyn Markowitz, Avanix Management LLC Roth 401(K) Plan, Batavia Capital Pension Plan, Calypso Investments Pension Plan, Cavus Systems LLC Roth 401(K) Plan, Hadron Industries LLC Roth 401(K) Plan, RJM Capital Pension Plan, RJM Capital Pension Plan Trust and Routt Capital Pension Plan in the respective dockets for each of the actions to which they relate. The Answers, which are also attached as exhibits to this letter, are listed below:

1. Answer to the Complaint by Richard Markowitz and Avanix Management LLC Roth 401(K) Plan, *Skatteforvaltningen v. Avanix Management LLC Roth 401K Plan et al.*, Docket No. 19-cv-01867;
2. Answer to the Complaint by Richard Markowitz and Batavia Capital Pension Plan, *Skatteforvaltningen v. Batavia Capital Pension Plan et al.*, Docket No. 19-cv-01895;
3. Answer to the Complaint by Jocelyn Markowitz and Calypso Investments Pension Plan, *Skatteforvaltningen v. Calypso Investments Pension Plan et al.*, Docket No. 19-cv-01904;
4. Answer to the Complaint by Richard Markowitz and Cavus Systems LLC Roth 401(K) Plan, *Skatteforvaltningen v. Cavus Systems LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01869;

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5. Answer to the Complaint by Richard Markowitz and Hadron Industries LLC Roth 401(K) Plan, *Skatteforvaltningen v. Hadron Industries LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01868;
6. Answer to the Complaint by Richard Markowitz, *Skatteforvaltningen v. Michelle Investments Pension Plan et al.*, Docket No. 19-cv-01906;
7. Answer to the Complaint by Richard Markowitz, *Skatteforvaltningen v. Remece Investments LLC Pension Plan et al.*, Docket No. 19-cv-01911;
8. Answer to the Complaint by Richard Markowitz and RJM Capital Pension Plan, *Skatteforvaltningen v. RJM Capital Pension Plan et al.*, Docket No. 19-cv-01898;
9. Answer to the Complaint by Richard Markowitz and Routt Capital Pension Plan, *Skatteforvaltningen v. Routt Capital Pension Plan et al.*, Docket No. 19-cv-01896;
10. Answer to the Complaint by Richard Markowitz, *Skatteforvaltningen v. Xiphias LLC Pension Plan et al.*, Docket No. 19-cv-01924;
11. Answer to the Complaint by Richard Markowitz and RJM Capital Pension Plan Trust, *Skatteforvaltningen v. Merkensteijn et al.*, Docket No. 19-cv-10713.

Please be advised that a courtesy copy of this letter and each of the filed Answers as set forth above will also be delivered to Chambers.

Respectfully submitted,

/s/ Michael G. Bongiorno  
Michael G. Bongiorno

*Counsel for Defendants Richard Markowitz,  
Jocelyn Markowitz, Avani Management LLC  
Roth 401(K) Plan, Batavia Capital Pension  
Plan, Calypso Investments Pension Plan,  
Cavus Systems LLC Roth 401(K) Plan,  
Hadron Industries LLC Roth 401(K) Plan,  
RJM Capital Pension Plan, RJM Capital  
Pension Plan Trust and Routt Capital  
Pension Plan*

cc: Plaintiff's Counsel via ECF